

**SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
PRATT, KANSAS**

**FINANCIAL STATEMENT
JUNE 30, 2015**

BFR

BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
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BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS
INDEPENDENT AUDITORS' REPORT

**Board of Education
Skyline Schools Unified School District No. 438
Pratt, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Skyline Schools Unified School District No. 438, Pratt, Kansas**, as of and for the year ended **June 30, 2015** and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Board of Education
Skyline Schools Unified School District No. 438

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

As described in Note 1 of the financial statement, the financial statement is prepared by **Skyline Schools Unified School District No. 438, Pratt, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Skyline Schools Unified School District No. 438, Pratt, Kansas**, as of **June 30, 2015**, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Skyline Schools Unified School District No. 438, Pratt, Kansas**, as of **June 30, 2015**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedule of regulatory basis cash receipts and disbursements, district activity funds schedule of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

**Board of Education
Skyline Schools Unified School District No. 438**

The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

The 2014 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2014 basic financial statement upon which another auditor rendered an unmodified opinion dated August 15, 2014. The 2014 basic financial statement and the accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>.

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
August 31, 2015

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Unencumbered Cash Balance	Prior Year		Cash Receipts	Expenditures	Ending		Add Encumbrances and Accounts Payable	Ending Cash Balance
		Unencumbered	Canceled			Unencumbered	Cash Balance		
	\$	\$	\$	\$	\$	\$	\$	\$	\$
General Fund	0	0	0	3,316,712	3,316,611	101	101	0	101
Special Purpose Funds									
Supplemental General	103,895		0	1,116,558	1,150,029	70,424	70,424	0	70,424
At Risk (K-12)	0	0	0	99,874	99,874	0	0	0	0
Bilingual Education	0	0	0	19,488	19,488	0	0	0	0
Virtual Education	0	0	0	50,768	50,768	0	0	0	0
Capital Outlay	460	0	0	280,148	241,342	39,266	39,266	0	39,266
Driver Training	0	0	0	8,566	8,566	0	0	0	0
Food Service	0	0	0	179,190	163,711	15,479	15,479	0	15,479
Professional Development	0	0	0	29,086	29,086	0	0	0	0
Parent Education	0	0	0	2,740	2,740	0	0	0	0
Special Education	0	0	0	782,187	705,955	76,232	76,232	0	76,232
Vocational Education	0	0	0	204,800	204,800	0	0	0	0
KPERS Contribution	0	0	0	250,714	250,714	0	0	0	0
Federal Funds	0	0	0	111,922	111,922	0	0	0	0
Gifts and Grants	1,668	0	0	0	0	1,668	1,668	0	1,668
Contingency Reserve	0	0	0	35,000	0	35,000	35,000	0	35,000
Textbook Rental	13,516	0	0	83,228	52,269	44,475	44,475	0	44,475
District Activity Funds	41,147	0	0	263,287	257,560	46,874	46,874	0	46,874
	\$ 160,686	\$ 0	\$ 0	\$ 6,834,268	\$ 6,665,435	\$ 329,519	\$ 329,519	\$ 0	\$ 329,519
Composition of Cash:									
				Checking and Money Market Accounts		\$ 353,727			
				Certificates of Deposit		42,465			
				Agency Funds		396,192			
						(66,673)			
						\$ 329,519			

The notes to the financial statement are an integral part of this statement.

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Skyline Schools Unified School District No. 438 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Pratt, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

General Fund-The primary operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

Agency Funds-To account for resources held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and debt service funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments for the year ended June 30, 2015.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook Rental Fund
District Activity Funds	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Note 2 - In Substance Receipt in Transit:

The District received \$98,729 subsequent to June 30, 2015, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2015.

Note 3 - Defined Benefit Pension Plan:

Plan Description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas Ave., Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009, KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

Net Pension Liability

The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014, the net pension liability for KPERS was \$8,291,794,910. KPERS has determined the District's proportionate share of the net pension liability is \$3,556,363 as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website at

www.kpers.org or can be obtained as described in the first paragraph above.

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Note 4 - On-Behalf Payments for Fringe Benefits and Salaries:

The District recognizes as revenues and expenses contributions made by the State of Kansas to the Kansas Public Employees Retirement System (KPERs) on behalf of the District's employees. For the year ended June 30, 2015, the State made contributions of \$250,714. These contributions are recorded in the KPERs Contribution Fund as receipts and expenditures.

Note 5 - Contingencies:

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three years.

Note 6 - Reimbursed Expenses:

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

Note 7 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer to:											
	At Risk (K-12)	Bilingual Education	Virtual Education	Driver Training	Food Service	Professional Development	Parent Education	Special Education	Vocational Education	Contingency Reserve	Textbook Rental	Total
Transfer from:												
General Fund	\$ 99,874	\$ 19,488	\$ 50,062	\$ 3,433	\$ 9,784	\$ 0	\$ 2,740	\$ 770,955	\$ 198,515	\$ 35,000	\$ 0	\$ 1,189,851
Supplemental	0	0	0	0	27,642	29,086	0	11,232	0	0	59,192	127,152
General Fund	\$ 99,874	\$ 19,488	\$ 50,062	\$ 3,433	\$ 37,426	\$ 29,086	\$ 2,740	\$ 782,187	\$ 198,515	\$ 35,000	\$ 59,192	\$ 1,317,003

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Note 8 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

Note 9 - Deposits:

K.S.A. 9-1401 establishes the depositories which may be used by the Government. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the Government's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2015.

At June 30, 2015, the District's carrying amount of deposits was \$396,192 and the bank balance was \$365,953. The bank balance is held by one bank. Of the bank balance, \$251,550 was covered by depository insurance, and the remaining \$114,403 was collateralized with securities held by the pledging financial institution's agent in the District's name.

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Note 10 - Postemployment Benefits:

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

All certified employees of the District are eligible to participate in the District's early retirement program if certain eligibility requirements are met. The employee must have completed fifteen (15) years of service of which the last five (5) years were continuous, and the employee must be retired from the KPERs retirement system. Eligibility continues until their 65th birthday. Notification must be given to the District by April 1 in the year prior to the July 1 retirement date. The amount paid upon early retirement shall be determined by subtracting the base of the salary schedule from the teacher's salary for the year in which application for early retirement is made. The difference in these two figures shall be multiplied by sixty percent (60%) and then divided by twelve (12) to determine the amount that will be paid monthly for five (5) years or until the employee reaches age 65 or is deceased.

It is the policy of the District to record retirement benefits as expenditures when paid. During the year the District paid \$56,949 for postemployment benefits for seven former employees.

Note 11 – Statutory Violations:

During the months of July, August, November and December 2014, the District had various funds with negative cash balances. This is a violation of K.S.A. 10-1113.

Note 12 - Subsequent Events:

Subsequent to June 30, 2015, the District entered into a lease purchase agreement for three buses. The lease provides for five annual payments of \$33,900 with a final payment of \$86,093 on August 15, 2020.

The District has evaluated subsequent events through August 31, 2015, the date which the financial statement was available to be issued.

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Note 13 - Long Term Debt

Principal and interest payments on lease purchase agreements are due annually.

Terms for long-term liabilities for the District for the year ended June 30, 2015 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
Capital Leases				
Apple Computer Equipment	3.53	7/7/13	\$ 106,600	7/17/15
Apple Computer Equipment	7.13	7/15/14	\$ 45,360	7/15/17

Changes in long-term liabilities for the District for the year ended June 30, 2015 were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Leases					
Apple Computer Equipment	\$ 70,012	\$ 0	\$ 34,493	\$ 35,519	\$ 2,301
Apple Computer Equipment	0	45,360	15,999	29,361	270
	<u>\$ 70,012</u>	<u>\$ 45,360</u>	<u>\$ 50,492</u>	<u>\$ 64,880</u>	<u>\$ 2,571</u>

Maturities of long-term debt and interest are as follows:

	Principal	Interest	Total Principal and Interest
2016	\$ 49,693	\$ 3,369	\$ 53,062
2017	15,187	1,083	16,270
	<u>\$ 64,880</u>	<u>\$ 4,452</u>	<u>\$ 69,332</u>

**REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION**

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

FOR THE YEAR ENDED JUNE 30, 2015

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	\$ 3,379,360	\$ (268,485)	\$ 205,736	\$ 3,316,611	\$ 3,316,611	\$ 0
Special Purpose Funds						
Supplemental General	1,232,812	(82,783)	0	1,150,029	1,150,029	0
At Risk (K-12)	120,000	0	0	120,000	99,874	(20,126)
Bilingual Education	20,000	0	0	20,000	19,488	(512)
Virtual Education	70,000	0	0	70,000	50,768	(19,232)
Capital Outlay	275,000	0	0	275,000	241,342	(33,658)
Driver Training	10,400	0	0	10,400	8,566	(1,834)
Food Service	200,933	0	0	200,933	163,711	(37,222)
Professional Development	37,362	0	0	37,362	29,086	(8,276)
Parent Education	3,500	0	0	3,500	2,740	(760)
Special Education	737,000	0	0	737,000	705,955	(31,045)
Vocational Education	210,000	0	0	210,000	204,800	(5,200)
KPERS Contribution	320,722	0	0	320,722	250,714	(70,008)
Federal Funds	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	111,922	XXXXXXX
Gifts and Grants	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	0	XXXXXXX
Contingency Reserve	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	0	XXXXXXX
Textbook Rental	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	52,269	XXXXXXX
District Activity Funds	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	257,560	XXXXXXX
	<u>\$ 6,617,089</u>	<u>\$ (351,268)</u>	<u>\$ 205,736</u>	<u>\$ 6,471,557</u>	<u>\$ 6,665,435</u>	<u>\$ (227,873)</u>

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 643,713	\$ 205,740	\$ 0	\$ 205,740
State Sources	<u>2,483,493</u>	<u>3,110,972</u>	<u>3,379,360</u>	<u>(268,388)</u>
	<u>3,127,206</u>	<u>3,316,712</u>	<u>\$ 3,379,360</u>	<u>\$ (62,648)</u>
Expenditures				
Instruction	1,413,866	1,547,392	\$ 1,553,860	\$ (6,468)
Student Support Services	58,691	61,249	81,000	(19,751)
Instructional Support Staff	51,258	52,057	55,000	(2,943)
General Administration	98,310	104,511	105,000	(489)
School Administration	173,720	175,930	183,000	(7,070)
Operations & Maintenance	139,973	72,061	136,000	(63,939)
Student Transportation Services	111,791	71,904	132,000	(60,096)
Other Supplemental Services	36,641	41,656	40,000	1,656
Transfers	1,042,956	1,189,851	1,093,500	96,351
Adjustment to Comply With Legal Max	0	0	(268,485)	268,485
Adjustment for Qualifying Budget Credits	<u>0</u>	<u>0</u>	<u>205,736</u>	<u>(205,736)</u>
	<u>3,127,206</u>	<u>3,316,611</u>	<u>\$ 3,316,611</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	101		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 101</u>		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Supplemental General Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 677,245	\$ 691,332	\$ 600,822	\$ 90,510
County Sources	51,295	45,869	42,534	3,335
State Sources	295,824	379,357	486,714	(107,357)
	<u>1,024,364</u>	<u>1,116,558</u>	<u>\$ 1,130,070</u>	<u>\$ (13,512)</u>
Expenditures				
Instruction	463,546	385,234	\$ 457,000	\$ (71,766)
Student Support Services	7,425	6,696	8,100	(1,404)
Instruction Support Staff	10,258	12,523	10,100	2,423
General Administration	55,413	52,046	45,100	6,946
School Administration	54,667	54,285	56,700	(2,415)
Operations & Maintenance	302,448	310,808	322,150	(11,342)
Student Transportation Services	175,397	168,105	189,600	(21,495)
Other Supplemental Services	18,203	33,180	19,700	13,480
Transfers	55,248	127,152	124,362	2,790
Adjustment for Qualifying Budget Credits	0	0	(82,783)	82,783
	<u>1,142,605</u>	<u>1,150,029</u>	<u>\$ 1,150,029</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(118,241)	(33,471)		
Unencumbered Cash, Beginning	222,136	103,895		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	\$ 103,895	\$ 70,424		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>At Risk Fund (K-12)</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Transfers	\$ 110,219	\$ 99,874	\$ 120,000	\$ 20,126
	<u>110,219</u>	<u>99,874</u>	<u>\$ 120,000</u>	<u>\$ 20,126</u>
Expenditures				
Instruction	110,219	99,874	120,000	(20,126)
	<u>110,219</u>	<u>99,874</u>	<u>\$ 120,000</u>	<u>\$ (20,126)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Bilingual Education Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Transfers	\$ 16,690	\$ 19,488	\$ 20,000	\$ (512)
	<u>16,690</u>	<u>19,488</u>	<u>\$ 20,000</u>	<u>\$ (512)</u>
Expenditures				
Instruction	16,690	19,488	20,000	(512)
	<u>16,690</u>	<u>19,488</u>	<u>\$ 20,000</u>	<u>\$ (512)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Virtual Education Fund</u>	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Local Sources	\$ 450	\$ 706	\$ 0	\$ 706
Transfers	<u>60,235</u>	<u>50,062</u>	<u>70,000</u>	<u>(19,938)</u>
	<u>60,685</u>	<u>50,768</u>	<u>\$ 70,000</u>	<u>\$ (19,232)</u>
Expenditures				
Instruction	60,585	50,281	\$ 69,900	\$ (19,619)
Other Supplemental Services	<u>100</u>	<u>487</u>	<u>100</u>	<u>387</u>
	<u>60,685</u>	<u>50,768</u>	<u>\$ 70,000</u>	<u>\$ (19,232)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Capital Outlay Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 179,278	\$ 247,578	\$ 219,070	\$ 28,508
County Sources	3,334	4,262	6,037	(1,775)
State Sources	0	28,308	52,947	(24,639)
	<u>182,612</u>	<u>280,148</u>	<u>\$ 278,054</u>	<u>\$ 2,094</u>
Expenditures				
Instruction	16,126	0	\$ 35,000	\$ (35,000)
Operations & Maintenance	13,115	184,247	100,000	84,247
Transportation	11,250	38,213	15,000	23,213
Facility Acquisition & Construction Services	141,661	18,882	125,000	(106,118)
	<u>182,152</u>	<u>241,342</u>	<u>\$ 275,000</u>	<u>\$ (33,658)</u>
Receipts Over (Under) Expenditures	460	38,806		
Unencumbered Cash, Beginning	0	460		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 460</u>	<u>\$ 39,266</u>		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Driver Training Fund</u>	Current Year		Variance - Over (Under)
	Prior Year Actual	Actual Budget	
Cash Receipts			
Local Sources	\$ 1,992	\$ 2,808 \$ 2,000	\$ 808
State Sources	2,380	2,325 3,400	(1,567)
Transfers	3,558	3,433 5,000	0
	<u>7,930</u>	<u>8,566</u> <u>\$ 10,400</u>	<u>\$ (759)</u>
Expenditures			
Instruction	7,540	6,820 \$ 8,400	\$ (1,580)
School Administration	390	1,469 1,600	(131)
Vehicle Operations, Maintenance	0	277 400	(123)
	<u>7,930</u>	<u>8,566</u> <u>\$ 10,400</u>	<u>\$ (1,834)</u>
Receipts Over (Under) Expenditures	0	0	
Unencumbered Cash, Beginning	0	0	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>	

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Food Service Fund</u>	<u>Prior Year</u>		<u>Current Year</u>		<u>Variance - Over (Under)</u>
	<u>Actual</u>		<u>Actual</u>	<u>Budget</u>	
Cash Receipts					
Local Sources	\$ 78,067		\$ 80,293	\$ 98,720	\$ (18,427)
State Sources	1,671		1,557	1,872	(315)
Federal Sources	64,808		59,914	85,341	(25,427)
Transfers	21,565		37,426	15,000	22,426
	<u>166,111</u>		<u>179,190</u>	<u>\$ 200,933</u>	<u>\$ (21,743)</u>
Expenditures					
Operations and Maintenance	5,826		3,608	16,783	(13,175)
Food Service Operation	160,285		160,103	184,150	(24,047)
	<u>166,111</u>		<u>163,711</u>	<u>\$ 200,933</u>	<u>\$ (37,222)</u>
Receipts Over (Under) Expenditures	0		15,479		
Unencumbered Cash, Beginning	0		0		
Prior Year Canceled Encumbrances	<u>0</u>		<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		<u>\$ 15,479</u>		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Professional Development Fund</u>	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Transfers	\$ 33,683	\$ 29,086	\$ 37,362	\$ (8,276)
	<u>33,683</u>	<u>29,086</u>	<u>\$ 37,362</u>	<u>\$ (8,276)</u>
Expenditures				
Instructional Support Staff	33,683	29,086	\$ 37,362	\$ (8,276)
	<u>33,683</u>	<u>29,086</u>	<u>\$ 37,362</u>	<u>\$ (8,276)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Parent Education Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Transfers	\$ 2,740	\$ 2,740	\$ 3,500	\$ (760)
	<u>2,740</u>	<u>2,740</u>	<u>\$ 3,500</u>	<u>\$ (760)</u>
Expenditures				
Student Support Services	2,740	2,740	\$ 3,500	\$ (760)
	<u>2,740</u>	<u>2,740</u>	<u>\$ 3,500</u>	<u>\$ (760)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Special Education Fund</u>	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Transfers	\$ 657,729	\$ 782,187	\$ 737,000	\$ 45,187
	<u>657,729</u>	<u>782,187</u>	<u>\$ 737,000</u>	<u>\$ 45,187</u>
Expenditures				
Instruction	645,323	702,362	\$ 722,510	\$ (20,148)
Operations and Maintenance	1,440	1,440	1,440	0
Student Transportation Services	10,966	2,153	13,050	(10,897)
	<u>657,729</u>	<u>705,955</u>	<u>\$ 737,000</u>	<u>\$ (31,045)</u>
Receipts Over (Under) Expenditures	0	76,232		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 76,232</u>		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Vocational Education Fund</u>	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Local Sources	\$ 9,095	\$ 6,285	\$ 0	\$ 6,285
Transfers	<u>191,785</u>	<u>198,515</u>	<u>210,000</u>	<u>(11,485)</u>
	<u>200,880</u>	<u>204,800</u>	<u>\$ 210,000</u>	<u>\$ (5,200)</u>
Expenditures				
Instruction	<u>200,880</u>	<u>204,800</u>	<u>\$ 210,000</u>	<u>\$ (5,200)</u>
	<u>200,880</u>	<u>204,800</u>	<u>\$ 210,000</u>	<u>\$ (5,200)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>KPERS Contribution Fund</u>	<u>Current Year</u>		Variance - Over (Under)
	Prior Year Actual	Actual Budget	
Cash Receipts			
State Sources	\$ 252,537	\$ 250,714 \$ 320,722	\$ (70,008)
	<u>252,537</u>	<u>250,714</u> <u>\$ 320,722</u>	<u>\$ (70,008)</u>
Expenditures			
Instruction	180,584	176,677 \$ 215,722	\$ (39,045)
Student Support Services	6,259	5,976 10,000	(4,024)
Instructional Support Staff	5,453	5,332 10,000	(4,668)
General Administration	10,825	10,459 15,000	(4,541)
School Administration	16,886	18,395 20,000	(1,605)
Other Supplemental Services	14,870	5,271 10,000	(4,729)
Operations & Maintenance	6,547	14,381 20,000	(5,619)
Student Transportation Services	6,578	8,800 10,000	(1,200)
Food Service Operation	4,535	5,423 10,000	(4,577)
	<u>252,537</u>	<u>250,714</u> <u>\$ 320,722</u>	<u>\$ (70,008)</u>
Receipts Over (Under) Expenditures	0	0	
Unencumbered Cash, Beginning	0	0	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>	

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Federal Funds</u>		Prior Year	Current Year
		<u>Actual</u>	<u>Actual</u>
Cash Receipts			
Federal Sources		<u>\$ 72,926</u>	<u>\$ 111,922</u>
		<u>72,926</u>	<u>111,922</u>
Expenditures			
Instruction		<u>72,965</u>	<u>111,922</u>
		<u>72,965</u>	<u>111,922</u>
Receipts Over (Under) Expenditures		(39)	0
Unencumbered Cash, Beginning		39	0
Prior Year Canceled Encumbrances		<u>0</u>	<u>0</u>
Unencumbered Cash, Ending		<u>\$ 0</u>	<u>\$ 0</u>

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 0	\$ 0
	<u>0</u>	<u>0</u>
Expenditures	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	1,668	1,668
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 1,668</u>	<u>\$ 1,668</u>

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Contingency Reserve Fund</u>		
	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 0	\$ 35,000
	<u>0</u>	<u>35,000</u>
Expenditures	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	35,000
Unencumbered Cash, Beginning	0	0
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 35,000</u>

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

Textbook Rental Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 23,588	\$ 24,036
Transfers	<u>0</u>	<u>59,192</u>
	<u>23,588</u>	<u>83,228</u>
 Expenditures		
Instruction	<u>72,319</u>	<u>52,269</u>
	<u>72,319</u>	<u>52,269</u>
 Receipts Over (Under) Expenditures	(48,731)	30,959
 Unencumbered Cash, Beginning	62,247	13,516
 Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
 Unencumbered Cash, Ending	<u>\$ 13,516</u>	<u>\$ 44,475</u>

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Scholarships				
Bob & Nancy Howell	\$ 16,358	\$ 41	\$ 500	\$ 15,899
Charles B Cooper	(75)	0	100	(175)
Gary Cromer	6,051	15	300	5,766
Alice & Norma Kennedy	3,585	584	250	3,919
Wanda Reed	7,221	18	250	6,989
Cora Bell Novotny	3,585	9	250	3,344
Charles D Riffey	563	51	400	214
Mike Lykins	4,490	11	500	4,001
Mike Venters	2,751	7	250	2,508
	<u>44,529</u>	<u>736</u>	<u>2,800</u>	<u>42,465</u>
Student Organizations				
Student Medical	1,804	510	491	1,823
Football Meals	114	2,114	1,704	524
PBL	1,609	658	707	1,560
Senior Class	1,188	547	690	1,045
Entrepreneurship	0	1,466	1,441	25
K Kids	506	1,289	400	1,395
Stuco	1,300	367	412	1,255
Pep Club	423	3,859	3,318	964
Teachers	243	472	702	13
HS Band	652	11,203	6,049	5,806
Cheerleaders	122	17,619	17,556	185
MS Activities	500	5,350	4,341	1,509
FCCLA	338	722	483	577
Musical	1,787	572	1,152	1,207
Junior Class	0	3,900	3,301	599
Drama	1,679	0	0	1,679
FCA	398	0	14	384
	<u>12,663</u>	<u>50,648</u>	<u>42,761</u>	<u>20,550</u>
Section 125 Reimb. Plan	<u>1,215</u>	<u>73,050</u>	<u>70,607</u>	<u>3,658</u>
Total Agency Funds	<u>\$ 58,407</u>	<u>\$ 124,434</u>	<u>\$ 116,168</u>	<u>\$ 66,673</u>

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
 DISTRICT ACTIVITY FUNDS
 SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
 AND UNENCUMBERED CASH
 REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Add		
					Unencumbered Cash Balance	Encumbrances and Accounts Payable	Ending Cash Balance
School Project Account							
Athletics	\$ 1,019	\$ 0	\$ 46,863	\$ 45,647	\$ 2,235	\$ 0	\$ 2,235
Volleyball	614	0	2,662	1,909	1,367	0	1,367
Football	1,366	0	5,806	5,088	2,084	0	2,084
Basketball	235	0	10,859	9,118	1,976	0	1,976
Cross Country	2,664	0	4,738	6,382	1,020	0	1,020
HS Track	0	0	1,935	1,695	240	0	240
General Activities	842	0	42,068	42,478	432	0	432
Vending Machines	4,929	0	7,050	7,978	4,001	0	4,001
Office Activity	286	0	764	857	193	0	193
Hospitality Room	0	0	1,500	1,281	219	0	219
MS Track Uniforms	813	0	0	50	763	0	763
Instrument Repair	20	0	1,370	1,373	17	0	17
Technology	245	0	5,696	5,701	240	0	240
Project Prom	3,685	0	27,411	27,676	3,420	0	3,420
HE STD Projects	3	0	459	451	11	0	11
Target	858	0	1,980	1,937	901	0	901
Concessions	4,817	0	36,878	36,194	5,501	0	5,501
Flowers Toy	598	0	104	307	395	0	395
Vocal Music	1,867	0	997	57	2,807	0	2,807
TSA	475	0	1,036	905	606	0	606
EF Trips	0	0	1,553	980	573	0	573
Carnival	7,784	0	13,556	10,234	11,106	0	11,106
Book Fair	6,122	0	6,571	7,936	4,757	0	4,757
Yearbook	1,624	0	12,678	13,756	546	0	546
Journalism Class	281	0	28,753	27,570	1,464	0	1,464
Total District Activity Funds	\$ 41,147	\$ 0	\$ 263,287	\$ 257,560	\$ 46,874	\$ 0	\$ 46,874

FEDERAL AWARD INFORMATION

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015

Grant Title	Federal CFDA No.	Program Amount	Unencumbered		Unencumbered Cash 6-30-15
			7-1-14	Receipts	
Department of Education					
Rural Education Achievement Program	84.358	\$ 42,849	\$ 0	\$ 42,849	\$ 0
(Passes Through Kansas Department of Education)					
Department of Agriculture					
Child Nutrition Cluster-Cluster	10.553	6,361			
School Breakfast Program	10.555	53,553			
National School Lunch Program		59,914	\$ 0	\$ 59,914	\$ 0
Department of Education					
Title I, Part A Cluster-Cluster	84.010	46,810	0	46,810	0
Title I-Low Income	84.367	20,826	0	20,826	0
Improving Teacher Quality State Grants		67,636	0	67,636	0
Department of Education					
Career and Technical Education - Basic Grants to States	84.048	500	0	500	0
(Passes Through ESSDACK)					
Career and Technical Education - Basic Grants to States	84.048	937	0	937	0
Total Federal Financial Assistance		\$ 171,836	\$ 0	\$ 171,836	\$ 0